

Post Award Cost Share Contribution Reporting



Research Administrators
Informative Noontime Collaboration
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General Info: Definitions

What is Cost Sharing?

 The portion of a project's cost funded by existing UCR non-contract and grant resources (e.g. Pl's institutionally funded salary related to work on the project). Normally federal funding cannot be used as cost sharing.

What is Cost Matching?

• The portion of a project's cost contributed by a third party specifically to meet the requirements of the agency's award terms (e.g. some UC and federal awards require matching funds from private sponsors.)

What is In-Kind Matching?

 Non-cash contributions from third party (e.g. collaborator's salary paid directly by their institution, use of a third party's equipment at no charge). These costs are not recorded on UCR's general ledger, so need to work closely with third party upon receipt of NOA to agree upon format and timing of reporting costs.



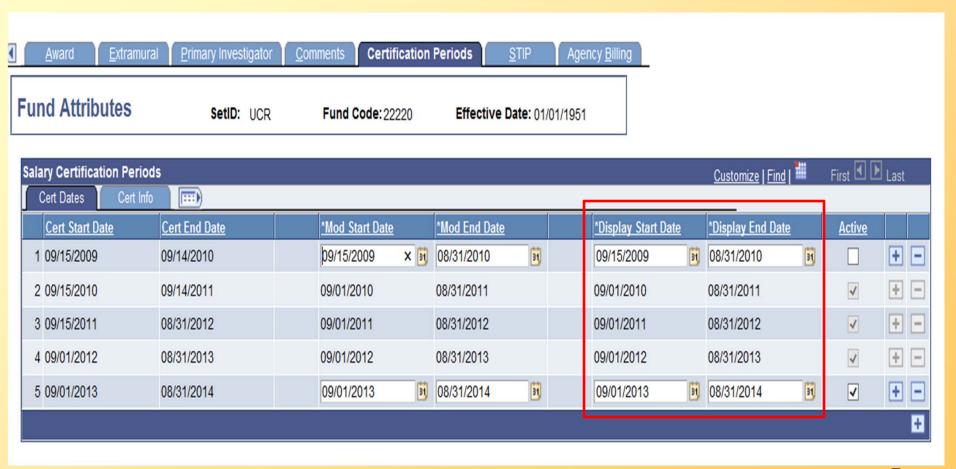
Cost Share: Department Responsibilities

- Pls and Department C&G Analyst are notified of cost sharing requirements via the Notice of Award (NOA)
- Review the sponsor's contract and NOA
 - Understand reporting requirements, amounts and frequency
 - Best Practice to calendar cost sharing due dates and accumulate costs throughout reporting cycles
- Does fund require Annual Payroll Certification (federal or federal flow through fund)?
 - If yes, ensure salary related cost sharing information/reporting is prepared in time to include on annual Payroll Certification



Cost Share Reporting

Snapshot of Due Dates for a Fund's PR Annual Certification





Cost Share: Department Responsibilities

- Ensure there is a mechanism to track and monitor Cost Share Contributions. Best practice is to use a cost center or project code for transactions recorded in UCRFS.
- Complete department sections on the Cost Share Contribution Report and retain supporting documentation (e.g. SuperDope, TOTALS, etc.), then obtain Pl's certification
- If applicable, add the Cost Share figures (salary only) to the Annual Payroll Certification (PRC)
 - It is requested that Cost Share Report and supporting documentation be uploaded into the PRC
- E-mail the completed Cost Share Report and supporting documentation to the assigned EMF Accountant



Cost Share: EMF Responsibilities

- EMF Accountant/EMF Manager may contact department C&G analyst to discuss unusual cost sharing item to understand tracking mechanism.
- EMF Accountant is responsible for ensuring the cost share form has been submitted by the department for their assigned fund groups
- Follow up with department C&G analyst and others as necessary.
- Review Cost Share Contribution Report and supporting documentation when received from the department for completeness and compliance with award terms.



Cost Share: EMF Responsibilities

- Complete the Accounting Office sections on the Cost Share Contribution Report
- Record the pertinent data on the internal cost share database for reporting to UCOP for future IDC rate negotiation calculations
- Ensure salary data entered on the Annual Payroll Certification consistent with Cost Sharing Report
- Provide confirmation of completed Cost Share Report to the department via e-mail
- On the horizon: EMF Accountant uploads to PAMIS under "Cost Share" document type

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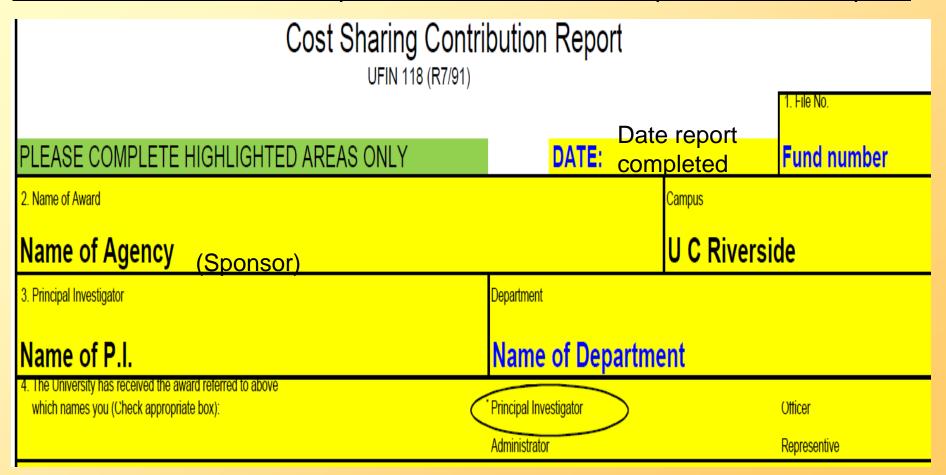


C&G Fund Blocks and Responsible EMF Accountant

Rose	Federal Grants Federal Contracts	21100 - 24999 28000 - 33999 82000 - 85499 25000 - 27999 85500 - 85999
Kim	State C & G Local Gov't C & G Private Grants MCAs Marketing Boards	18200 – 18999 20400 - 20499 20600 – 20699 80000 – 80999 20700 – 20999 81000 – 81999 57000 – 58199 86000 – 86499 State, Local, Private Grants
Montrice	Private Contracts MCAs Unrestricted Gifts Restricted Gifts	58200 – 59999 86500 – 87999 Federal and Private Contracts 39800 – 39998 40000 – 56998

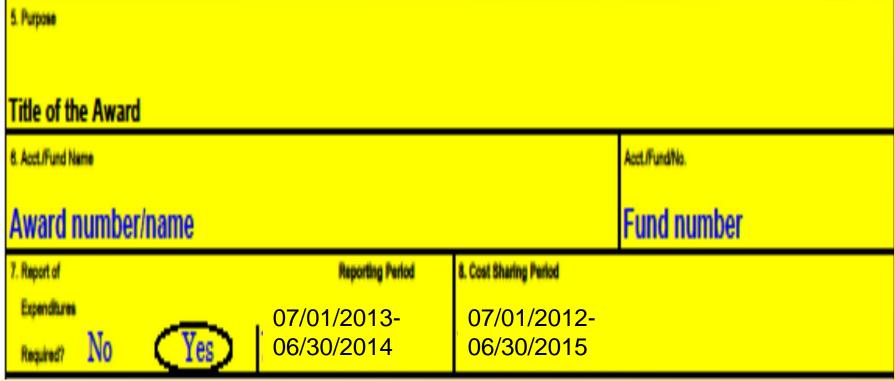


<u>Cost Share Contribution Report – Sections 1 thru 4 Department to Complete</u>





Cost Share Contribution Report – Sections 5 thru 8 Department to Complete



Box 7: Reporting Period is normally a one year period. All expenditures reported in Sections 10a and 10b should be associated with this period. If applicable, align with PRC budget periods. Box 8: Cost Sharing Period is the Award Start thru the Award End Date in UCRFS.



<u>Cost Share Contribution Report – Section 10a Department to Complete</u>

10a. Salary Contributions							
Name	Cost Contribution						
		Pay During Period	% Time	Amount			
DEPARTMENT FILLS O	% of	Cost					
SALARIES/BENEFITS	time	Contribution					
Joe Brown - salary	2%	800.00					
Joe Brown - benefits	400110-A01201-20200-4	10,000.00	2%	200.00			

Box 10a: The department records the cost shared salaries and benefits in this section only. This data should be tracked and monitored from the fund's start date making it easy for the department to retrieve, but only the cost incurred during the cost sharing reporting period should be entered. The supporting documentation (SuperDope, UCRFSTotals) must be submitted to Accounting.



<u>Cost Share Contribution Report – Section 10a Department to Complete (cont'd)</u>

10a. Salary Contributions							
Name	Cost Contribution						
		Pay During Period	% Time	Amount			
DEPARTMENT FILLS OF	DEPARTMENT FILLS OUT THIS SECTION						
SALARIES/BENEFITS	time	Contribution					
Joe Brown - salary	300110-A01201-20200-4	40,000.00	2%	800.00			
Joe Brown - benefits	400110-A01201-20200-4	10,000.00	2%	200.00			

Box 10a (cont'd): Accounting reviews this section and ties back the figures to the supporting documentation. If there are discrepancies, it should be returned to the department for correction. If the fund requires a PRC, ONLY the cost shared salaries (NO benefits) should be recorded on the PRC by the department. Accounting will confirm the information agrees with information entered on the PRC. Note: The cost shared amount cannot be a federal fund source.



<u>Cost Share Contribution Report – Section 10b Department to Complete</u>

10b. Other Cost Contributions						
Description	Cost Contribution Amount					
DEPARTMENT FILLS OF EXPENDITURES OTHER THAN SOME Description of expense Lab Supplies		P.O. # or reference # 87654321	Cost Contribution 100.00			

Box 10b: The department records OTHER expenditures in this section. (NO salaries or benefits are recorded here.) This data should be tracked and monitored from the fund's start date making it easy for the department to retrieve, but only the cost incurred during the cost sharing reporting period should be entered.



Cost Share Contribution Report - Section 10b Department to Complete (cont'd)

10b. Other Cost Contributions							
Description	Cost Contribution						
		Reference No.	Amount				
DEPARTMENT FILLS OUT THIS SECTION							
EXPENDITURES OTHER THAN SALARIES/BENEFITS Co							
Description of expense	Contribution						
Lab Supplies	720280-A01201-20200-40	87654321	100.00				

Box 10b (cont'd): The supporting documentation (UCRFSTotals) is required when submitted to Accounting. Accounting will review this section and tie back the figures to the supporting documentation. If there are discrepancies, the report will be returned to the department for correction. Note: The cost shared amount cannot be a federal fund source.



Sample spreadsheet to track 3rd Party In-Kind, etc.

In-Kind Cost Share - 3rd Party

 Provider's Name:
 Cal Trans

 Fund Number:
 12345

 Award Start Date:
 7/1/2010

 Award End Date:
 6/30/2015

Date of In-Kind Cost Share Commitment: 6/15/2010

Description of Commitment Provide Friendly Driving Feedback System Research

Total In-Kind Cost Share Commitment: \$ 150,000.00

Notes	Reporting Period		In-Kind Cost Share Amount		mulative In- d Cost Share	Balance In- Kind Cost Share	
Contacted Cal Trans on 06-15-11, requesting							
letter confirming in-kind cost share amount for reporting period 07-01-10 / 06-30-11;							
Letter received 07-10-11	07-01-10 / 06-30-11	\$	2,500.00	\$	2,500.00	\$ 147,500.00	
Contacted Cal Trans on 06-12-12, requesting letter confirming in-kind cost share amount for reporting period 07-01-11 / 06-30-12;							
Letter received 07-14-12	07-01-11 / 06-30-12	s	7,000.00	\$	9,500.00	\$ 140,500.00	
	07-01-12 / 06-30-13	s	-	\$	9,500.00	\$ 140,500.00	



<u>Cost Share Contribution Report – Section 11 Department to Complete</u>

11. I certify that at least the above University-funded costs represent the amount the University contributed to the support of the Federal Other

Name of Agency

(specify organization) project and/or grant cited during the reporting period

indicated: that these costs have not been and will not be adduced as University

DEPARTMENT FILLS OUT THIS SECTION

details substantiating these amounts are available in my department in conformance with the terms of the award.

Date Principal Investigator's Signature

Tel. Ext. Prepared by

Box 11: The department completes this section and obtains the Principal Investigator's certification.



Cost Share Contribution Report – Sections 12 thru 17 Accounting to Complete

FOR ACCOUNTING USE ONLY					
12. Salary Contributions	per Item 10a				
13. Employee Benefits	% of Item 12				
ACCO	UNTING FILLS OU	T THIS SECTION			
15. Total (Add Items 12 th	rough 14.)				
16. Overhead at	% of (check appropriate				
box):	MTDC Salary Contribution				
	Specify				
17. Total Cost Contributi	on (Add Items 15 and 16)				
Calculations by		Tel. Ext.			

- Box 12: The total Salary amount recorded within 10a
- Box 13: The total Benefit amount recorded within 10a
- Box 14: The total Other Cost Contributions amount within 10b
- Box 15: Record the total amount of Boxes 12 thru 14



Cost Share Contribution Report - Sections 12 thru 17 Accounting to Complete (cont'd)

FOR ACCOUNTING USE ONLY					
12. Salary Contributions	per Item 10a				
13. Employee Benefits	% of Item 12				
ACCO	UNTING FILLS OU	T THIS SECTION			
15. Total (Add Items 12 th	nrough 14.)				
16. Overhead at	% of (check appropriate				
box):	MTDC				
	Salary Contribution				
	Specify				
17. Total Cost Contributi	on (Add Items 15 and 16)				
Calculations by		Tel. Ext.			

Box 16: This calculation should be based on the approved cost sharing

Box 17: Record the total amount of Boxes 15 and 16



Cost Share Contribution Report - Section 9 and 10 Accounting to Complete

FOR ACCOUNTING USE ONLY							
9. Cost Sharing			Commitment Expenditures		Difference		
		%	Amount	Reporting Period	Cumulative To-Date	(A-C)	
			(A)	(B)	(C)		
	Agency						
	UCR		ACCOUNTIN	NG FILLS	OUT THI	S SECTION	
	Totals						
10. DETAILS (Use separate sheet if needed and attach it to back of this form):		:	For Reporting Period Onl	У	For Entire Project/Cost Sharing		

Box 9: Accounting completes this section. The Commitment amounts (column A) are extracted from the NOA and Award documents. The Reporting Period Expenditures (column B) are from Box 17. The Cumulative-To-Date amount (column C) is the total of all cost sharing reported to date. The Difference column indicates the remaining cost sharing requirement. Final reports must confirm that all cost sharing commitments have been fulfilled; otherwise, the funding may be at risk.



References:

UC Contract and Grant Manual

http://www.ucop.edu/research-policy-analysis-coordination/resources-tools/contracts-and-grants-manual/chap05.pdf

UCR Accounting Cost Sharing Website http://accounting.ucr.edu/funds/costsharing.html

UCR Accounting Office Website Cost Sharing Form and Guidelines http://accounting.ucr.edu/docs/funds/costsharing-form-guidelines.xlsx

UCR Sponsored Program Administration Cost Sharing Website http://or.ucr.edu/spa/lifecycle/post-award-administration/fulfilling-and-documenting-cost-sharing.aspx

THANK YOU FOR YOUR PARTICIPATION!



Questions and Discussion



